

**Unaudited Financial Statements**  
**for the Year Ended 31 May 2020**  
**for**  
**"The Catch": St James Care Provision**  
**Ltd.**

**"The Catch": St James Care Provision  
Ltd. (Registered number: 05826114)**

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for the Year Ended 31 May 2020**

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**"The Catch": St James Care Provision**  
**Ltd.**

**Company Information**  
**for the Year Ended 31 May 2020**

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**DIRECTOR:** C Woodward

**SECRETARY:** Mrs M Sweeton

**REGISTERED OFFICE:** St James CE Primary School  
Chadwick Street  
Glossop  
Derbyshire  
SK13 8EF

**REGISTERED NUMBER:** 05826114 (England and Wales)

**ACCOUNTANTS:** Hardy & Company (Hyde) Ltd  
Chartered Certified Accountants  
Onward Chambers  
34 Market Street  
Hyde  
Cheshire  
SK14 1AH

**"The Catch": St James Care Provision**  
**Ltd. (Registered number: 05826114)**

**Abridged Balance Sheet**  
**31 May 2020**

	31.5.20	31.5.19
	£	£
<b>CURRENT ASSETS</b>		
Debtors	3,323	-
Cash at bank and in hand	5,935	8,567
	<u>9,258</u>	<u>8,567</u>
<b>CREDITORS</b>		
Amounts falling due within one year	1,184	1,312
<b>NET CURRENT ASSETS</b>	<u>8,074</u>	<u>7,255</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>8,074</u>	<u>7,255</u>
<b>RESERVES</b>		
Income and expenditure account	8,074	7,255
	<u>8,074</u>	<u>7,255</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 May 2020 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 26 August 2020 and were signed by:

C Woodward - Director

The notes form part of these financial statements

**"The Catch": St James Care Provision  
Ltd. (Registered number: 05826114)**

**Notes to the Financial Statements  
for the Year Ended 31 May 2020**

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**1. STATUTORY INFORMATION**

"The Catch": St James Care Provision Ltd. is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Significant judgements and estimates**

The preparation of the financial statements requires management to make estimates, judgements and assumptions that affect the amounts reported. These judgements and estimates are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no significant judgements or estimates.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**"The Catch": St James Care Provision  
Ltd. (Registered number: 05826114)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2020**

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**2. ACCOUNTING POLICIES - continued**

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 13 (2019 - 10) .

**Chartered Certified Accountants' Report to the Director**  
**on the Unaudited Financial Statements of**  
**"The Catch": St James Care Provision**  
**Ltd.**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of "The Catch": St James Care Provision Ltd. for the year ended 31 May 2020 which comprise the Statement of Income and Retained Earnings, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of "The Catch": St James Care Provision Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of "The Catch": St James Care Provision Ltd. and state those matters that we have agreed to state to the director of "The Catch": St James Care Provision Ltd. in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that "The Catch": St James Care Provision Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of "The Catch": St James Care Provision Ltd.. You consider that "The Catch": St James Care Provision Ltd. is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of "The Catch": St James Care Provision Ltd.. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Hardy & Company (Hyde) Ltd  
Chartered Certified Accountants  
Onward Chambers  
34 Market Street  
Hyde  
Cheshire  
SK14 1AH

7 September 2020

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.